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BRUHAT BENGALURU MAHANAGARA PALIKE

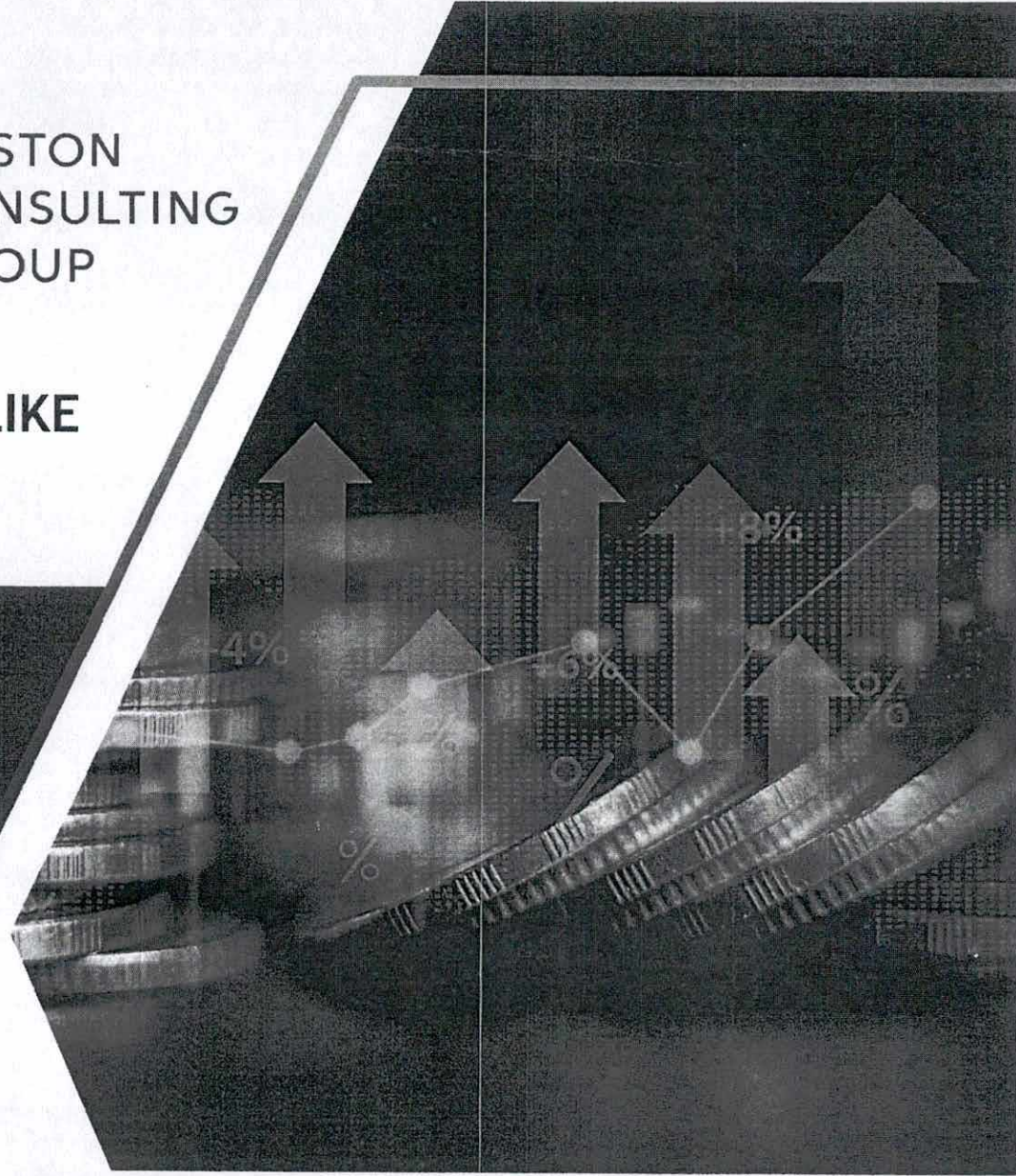
BBMP Financial Sustainability Strategy

INCEPTION REPORT- DELIVERABLE #1

FEBRUARY 2025

Executive Engineer-8
Bengaluru Smart Infrastructure Ltd.
(B-SMILE) Bengaluru

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ಅಧಿಕಾರ ನಿರ್ವಹಣಾ ಪ್ರತಿ



Foreword



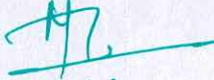
07 February 2025

Subject: Submission of Deliverable #1 - *Strategic Consultancy Services for Financial Sustainability-led Transformation of BBMP*

Reference: Assignment Order issued to Boston Consulting Group for delivering *Strategic Consultancy Services for Financial Sustainability-led Transformation of BBMP*, dated 24.01.2025.

This engagement involves exploring opportunities to enhance BBMP's revenue streams, assessing innovative financing mechanisms, evaluating project structuring and development models for key infrastructure initiatives, designing monitoring and control frameworks, and designing organization structure to adapt to the new financial strategies.

In line with the deliverables outlined in **Tender Notification No. EE/RI/Road Infra Division/TEND/16/2024-25**, dated 30.11.2024, we hereby submit **Deliverable #1 - Inception Report**. The report has been submitted via email as a soft copy, along with **five hard copies** for your reference.


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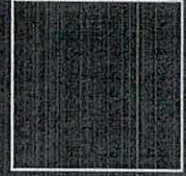
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Yours sincerely,

Managing Director & Partner
Boston Consulting Group

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1. Project Background

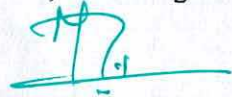
Project Background

Bengaluru, as the fifth-largest metropolis in India, faces significant urban challenges due to rapid population growth, particularly in traffic congestion and connectivity. With over 14 million residents and more than 8 million vehicles, the demand for efficient infrastructure solutions is critical. In response, the Bruhat Bengaluru Mahanagara Palike (BBMP) has initiated several large-scale infrastructure projects aimed at addressing key transportation issues and supporting urban development.

However, implementing these projects requires a stable financial foundation to ensure timely execution and long-term sustainability. A thorough assessment of BBMP's financial position is necessary to identify gaps, strengthen revenue streams, and improve cost efficiency. Revenue augmentation through measures such as enhanced tax collection, better asset utilization, and diversified funding mechanisms can help reduce dependence on traditional sources. At the same time, cost optimization strategies—including improved budgeting, procurement reforms, and process efficiencies—are essential to maximize the impact of available resources.

Ensuring the successful execution of these mega infrastructure projects is crucial, as delays and cost overruns can significantly impact urban mobility and economic growth. Robust project monitoring and management frameworks must be established to track progress, mitigate risks, and enhance accountability. Leveraging technology for real-time data analysis, enforcing stricter timelines, and adopting transparent governance mechanisms will help drive efficiency and cost-effective project execution. A well-coordinated approach with robust organization structure and strong oversight will ensure that infrastructure projects are completed on time and within budget, maximizing their benefits for the city.

A structured financial and organizational approach will allow BBMP to manage risks, respond to unforeseen challenges, and sustain infrastructure development. By integrating financial sustainability with institutional strengthening, BBMP can enhance its ability to plan, execute, and maintain urban projects, ensuring long-term benefits for Bengaluru's residents.



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2. Objectives of Inception Report

This document should be considered as the Project Inception Report

Project start date (T0) - 24th Jan 2024

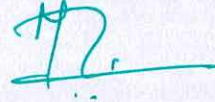
S. No.	Deliverables	Timeline (from start)	Due date for submission
1	Report #1 - Inception Report	T0 + 2	7 th Feb 2025
2	Report #2 - Project structuring & development model report	T0 + 6	7 th Mar 2025
3	Report #3 - Financial and funding plan for BBMP for next 5	T0 + 12	18 th April 2025
4	Report #4 - Progress Report 1	T0 + 16	16 th May 2025
5	Report #5 - Progress Report 2	T0 + 21	20 th June 2025

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Objectives of the inception report

- 1 Set the context and objectives for the project
- 2 Confirmation of scope of the project
- 3 Work plan for the project, and methodology to be followed
- 4 Timelines for key deliverables and sub-activities



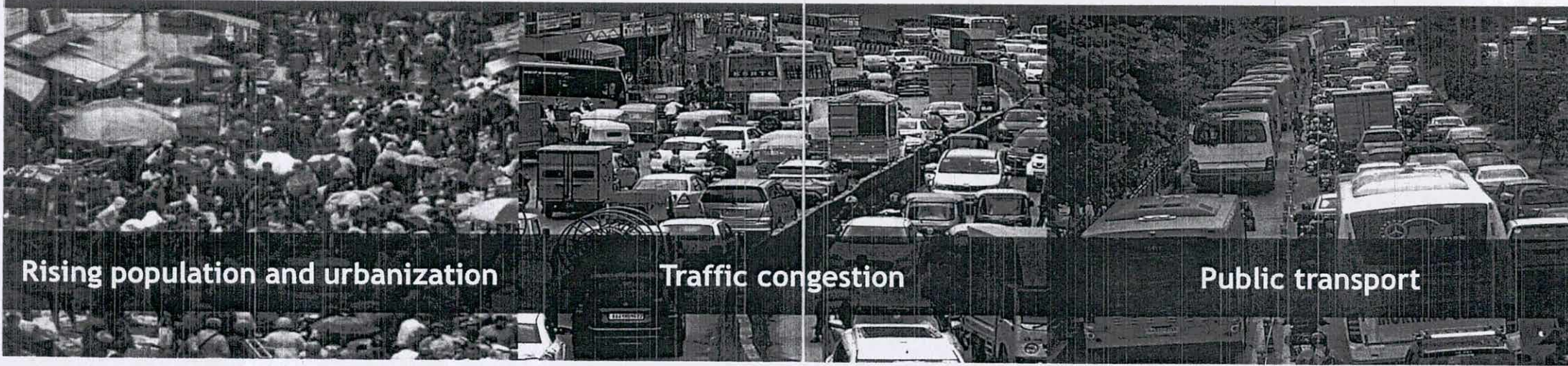
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3. Context & Project objectives

The city of Bengaluru faces 6 key challenges w.r.t. urban infrastructure (1/2)



Rising population and urbanization

Traffic congestion

Public transport

Bengaluru's rapid population growth is putting immense pressure on housing, infrastructure, and essential services, leading to overcrowding and strain on city resources

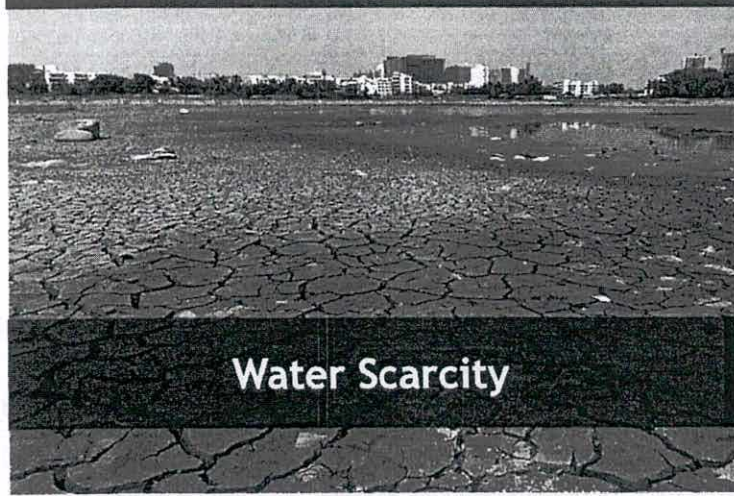
Heavy traffic congestion is a result of insufficient road infrastructure, inadequate public transport, and the city's high reliance on private vehicles

The public transport system is inadequate for the growing population, leading to over-dependence on road vehicles, worsening traffic and pollution

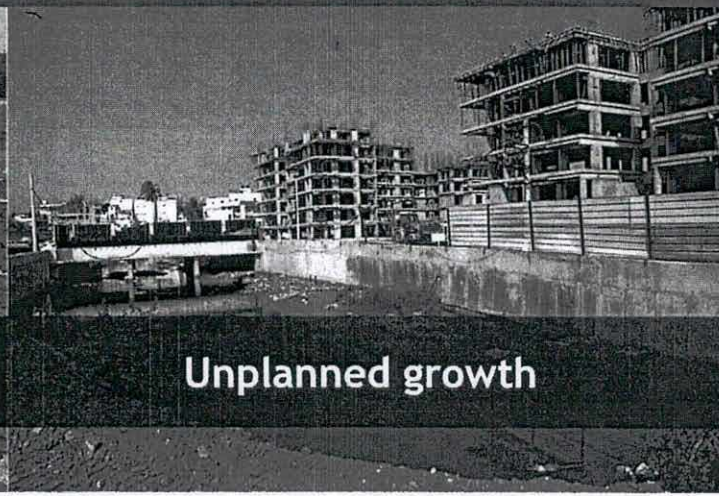

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The city of Bengaluru faces 6 key challenges w.r.t. urban infrastructure (2/2)



Water Scarcity



Unplanned growth



Waste management

The city faces severe water shortages due to over-dependence on the Cauvery River and rapid groundwater depletion, with demand far exceeding supply

Unregulated construction and encroachment on lakes and drains causing environmental degradation and frequent urban flooding during rains

Ineffective waste management systems, leading to improper waste disposal, insufficient recycling, and overburdened landfills

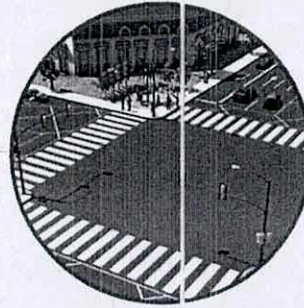

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BBMP has undertaken key infrastructure projects to alleviate traffic, address water scarcity, improve waste management, and enhance urban services (1/2)



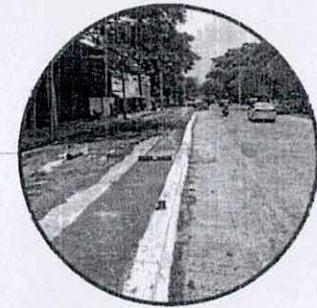
Smart city project

- Projects like LED lighting for landmarks and One City One App enhance urban services
- Aims to reduce the city's carbon footprint and increase citizen access to services
- Pushes Bengaluru towards becoming a tech-driven smart city



Model roads initiative

- BBMP partnered with CSR programs to develop model roads with improved lighting, footpaths, and regular upkeep
- Roads are maintained daily, ensuring high standards compared to typical city roads
- Encourages public-private partnerships for urban infrastructure development



White topping roads

- INR 1,200 crore project covering 63 km of key roads to enhance durability and prevent potholes
- Improves road quality, reduces long-term maintenance costs, and enhances safety for commuters
- Lowers long-term maintenance costs with fewer repairs needed

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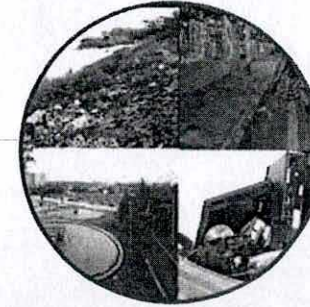
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BBMP has undertaken key infrastructure projects to alleviate traffic, address water scarcity, improve waste management, and enhance urban services (2/2)



Restoration of lakes

- Rejuvenated lakes like Madiwala and Kaikondrahalli improve water quality and biodiversity
- Reduces urban flooding and promotes environmental sustainability
- Offers recreational spaces and hosts community events



Integrated solid waste management

- Established modern waste processing plants for better segregation and recycling
- Reduces landfill usage and promotes a cleaner environment
- Improves public health by addressing improper waste management issues

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Further, the authority plans to undertake major infrastructure projects worth INR 50,000 Cr+ to address these issues (1/2)



Twin tube tunnel project



- Enable faster connectivity between Hebbal Junction and Silk Board (North-South Tunnel) and KR Puram to Mysuru Road (East-West Tunnel)
- Divert long-distance vehicles and trucks via PRR, reducing traffic inside the city
- Expected to alleviate traffic at 15 key congestion points, including ORR



Elevated corridors



- Reduces congestion by creating elevated roads above busy ground-level routes
- Compensation for affected landowners through cash and TDR (Transferable Development Rights)
- Surrounding areas will include essential social infrastructure, like schools and parks

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Further, the authority plans to undertake major infrastructure projects worth INR 50,000 Cr+ to address these issues (2/2)



Stormwater drain beautification



- Project will include upgrading and beautifying the existing stormwater drains to reduce flooding and improve water flow during heavy rains
- Adds commercial development opportunities near beautified canals
- Enhances flood management, especially in flood-prone areas



Pedestrian walkways and She toilets



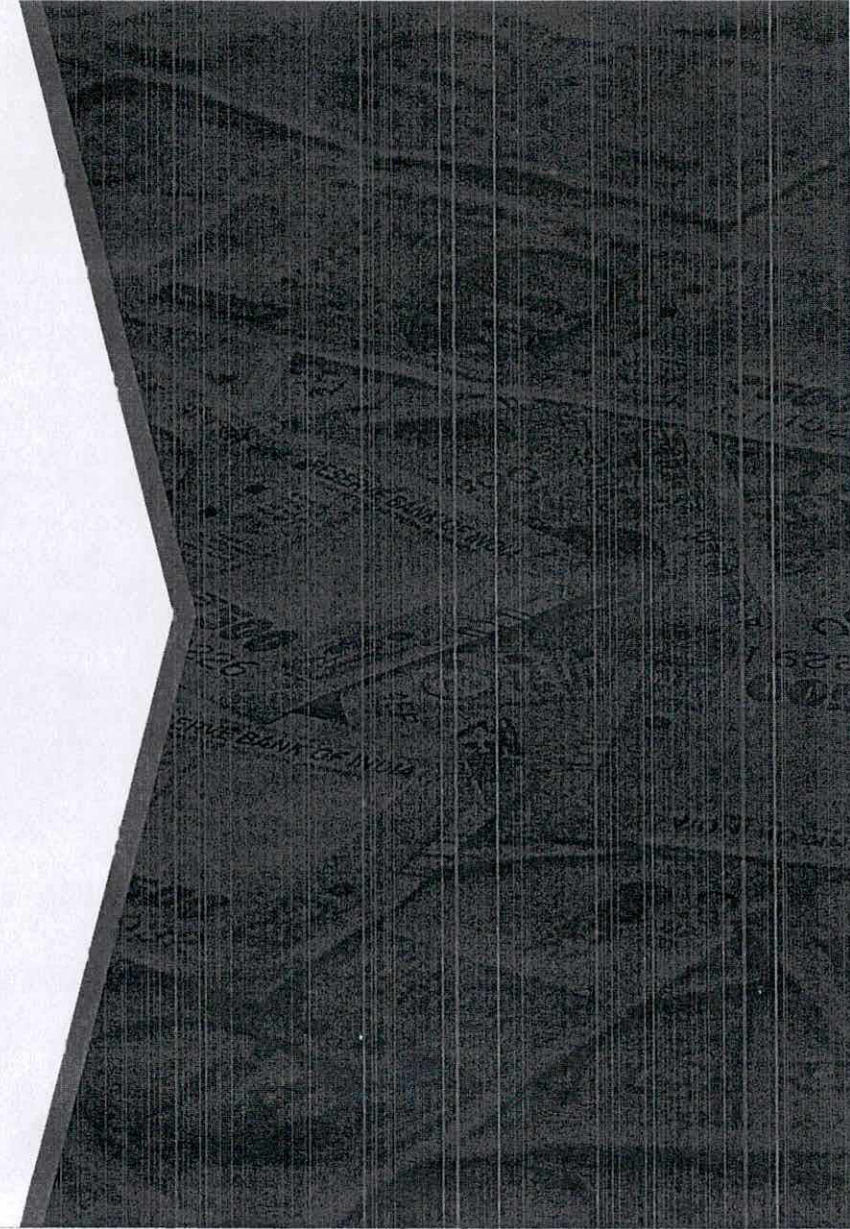
- 100 She toilets will be installed across the city to provide safe and hygienic facilities for women, particularly in high-traffic pedestrian zones
- Generates revenue through VCF, impact fees, and advertising
- This project aims to create world-class pedestrian infrastructure, enhancing the walking experience and safety for citizens



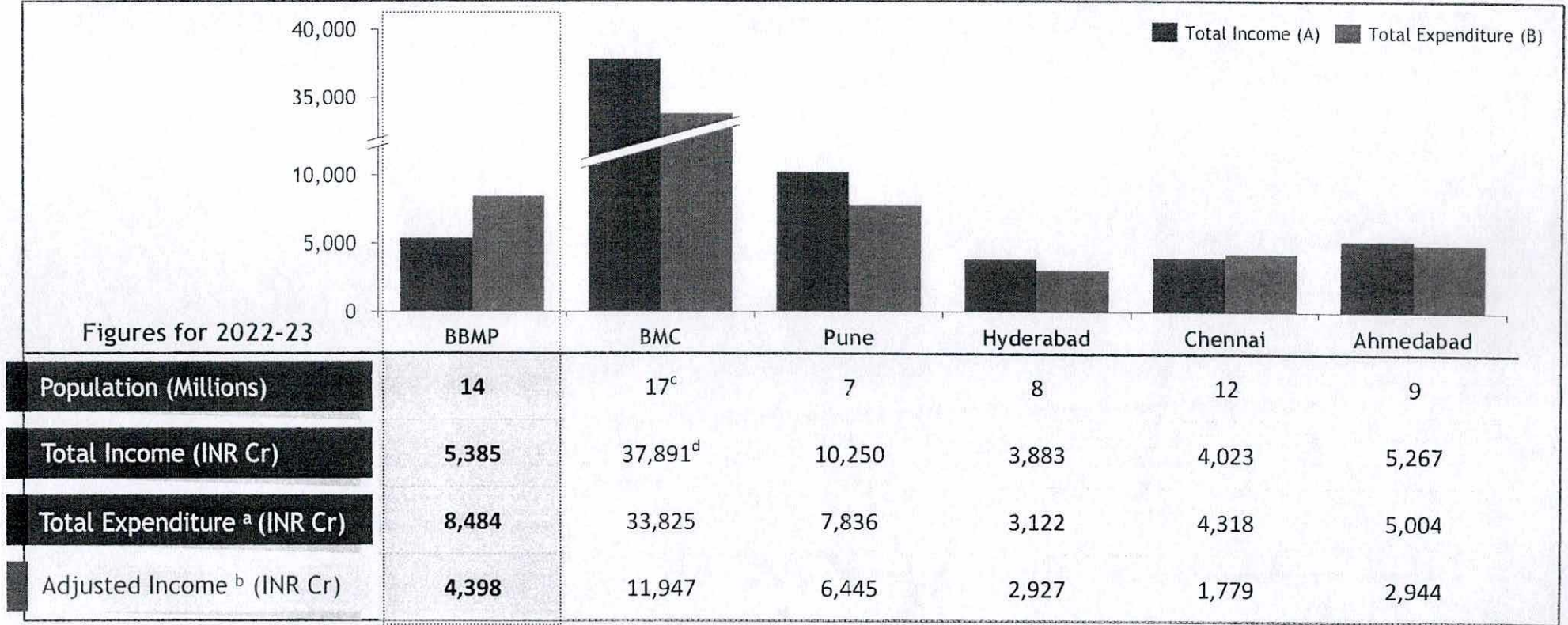
As BBMP continues to drive sustainable urban development in the Bengaluru city to enhance its livability - it will need to become more financially robust

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A comparison with other Municipal Corporations indicates scope to increase BBMP's financial strength to further enhance citizen outcomes



Source: Financial Statements (Income & Expenditure) of respective Municipal Corporations (BBMP, BMC, PMC, IMC, CMC, AMC) for FY23. Population estimates of 2024.

a. Capex Expenditure is not included in Income & Expenditure statements

b. Adjusted for: Water and Sewerage tax, fire tax (not in scope of BBMP), compensation in lieu of Octroi and Local body taxes (not in scope), and Assigned revenues (not in control)

c. Population of Greater Mumbai under BMC, as per website of BMC, updated in 2024.

d. Includes INR 11,400 Crores received as Revenue Grant in lieu of Octroi

Tax | Scope to enhance BBMP's per-capita tax collections

Head of Account	Bangalore	Mumbai	Pune	Hyderabad	Chennai	Ahmd.
Income: FY23	INR Cr	INR Cr	INR Cr	INR Cr	INR Cr	INR Cr
Tax and Cess Revenue						
Property Tax	2,520	1,644	3,195	983	1,063	1,187
Street Tax	-	871	-	-	-	-
Water, Sewerage, Fire Tax	-	3,025	846	168	-	46
Education Tax	-	690	-	-	(20)	-
Tree Cess	-	36	-	-	-	-
Conservancy Tax	-	-	-	505	-	-
Professional Tax	-	-	-	-	974	211
Vehicle Tax	-	-	-	-	-	187
Lighting Tax	-	-	-	168	146	-
Other Taxes & Cess ¹	435	206	2	77	149	40
Total	2,955	6,471	4,043²	1,901	2,312	1,671
Tax Revenue/Capita (INR)	2,111	3,807	5,538²	2,376	1,926	1,888

Multiple other taxes/cess like street tax, water & sewerage, lighting & conservancy tax are collected as % of property tax:

- 1 Property Tax: Scope to increase collections and simplify valuation method
- 2 Street tax: Mumbai charges at 0.05%-0.23% (of capital value for road development)
- 3 Conservancy Tax: levied as part of SWM cess but lesser collection of only INR 74 Cr
- 4 Lighting Tax: Scope to charge lighting tax-as INR 250-300 Cr is being spent on Street lightings
- 5 Entertainment Tax: Chennai collecting INR 50 Crores p.a.

1. Entertainment tax, Health cess, beggary cess, library cess, dog registration urban infra cess
 2. Pune getting a share of GST and stamp registrations collections - Excluding Local body tax (INR 2539 Cr)

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“ಮಾಹಿತಿ ಹಕ್ಕು ಕಾಯ್ದೆ-2005” High Priority Low Priority
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Non-tax | Scope to evaluate 7 key non-tax revenue streams for BBMP

Head of Account	Bangalore	Mumbai	Pune	Hyd.	Chennai	Ahmd.
Income: FY23	INR Cr	INR Cr	INR Cr	INR Cr	INR Cr	INR Cr
User Charges (Duct Services/OFC Charges, parking fee, road cutting permission) ²	162 (Duct/OFC charges, road cutting)	3,051 (Water & sewerage charges)	433 (Road dev., major infra - % property tax)	13	45	277 (Water, sewerage irrig. grant)
Development Charges	490 (Building License, regulation fee)	2,407 (P-FSI, Building Regulation, Zone conv.)	1,063 (P-FSI, Building Regulation, Zone conv.)	1,456 (P-FSI, Building Permit, license)	72	844 (P-FSI, Building/Plant Permit, Zonal conv.)
Staircase and Lift Premium	-	451	-	-	-	-
Other charges (prorata charges, insecticide tmt, legal)	-	281	-	-	2	126
Other Fees (Scrutiny fees, fire & emergency services)	-	615	4	18	2	-
Regularisation Fees	41	544	-	-	1	-
Penalties and Fines	-	337	3	5	25	-
Fees for Grant of Permit	-	172 (Ad fee)	-	-	1	16
Empanelment & Reg. Charges	-	13	13	2	2	6
Trade Licensing Fees	55	220	16	93	24	2
Fees for Certificate or Extract	79	5	2	1	-	1
Entry Fees	-	14	-	4	-	-
Service/Administrative Charges	-	21	500 ¹	16	-	3
Total Fee and User charges	827	8,131	2,034	1,608	174	1,275
Fee and user charges/Capita	591	4,783	2,786	2,010	145	1,441
Rental from Municipal Property	188	82	59	0	86	33
Income from investments	362	1,841	232	19	46	120

- 1 Parking Fee: Scope to explore Parking fee in Bangalore (minimal collection as of now)
- 2 Development charges - Premium FAR: BMC collected INR 750 Crores (FY23) & Ahmd. collected INR 530 Cr
- 3 Staircase and lift premium: INR 450 Cr (BMC) collected for FSI space for lift/staircase
- 4 Scrutiny Fee: BMC collected INR 320 Crores (FY 23) as scrutiny fee - examination of TL, Building license etc.
- 5 Advertisement fee: MCD (Delhi) collected INR 300 Cr, BMC INR 170 Cr
- 6 Trade Licensing: INR 220 Crores (BMC) vs INR 40-45 Crores (BBMP)
- 7 Rental from municipal property: Scope to look at lease policy & monetization

1. State Transfer - Orphan & other schemes

2. Road cutting permission - INR 54 Crores, Duct/OFC Cables: INR 107 Crore, Parking fee - 35 lakhs, charges for clinics/hospitals = 28 Lakhs

High Priority ☐ Low Priority ☐

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4. Confirmation of scope of project

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Scope of work for the project

- 1  Identify levers to augment revenues across new/existing revenue streams
- 2  Identify ways to optimize costs across key areas
- 3  Assess innovative financing sources to reduce overall financing costs including funding and financing plan for next 5 years'
- 4  Define project structure and development models for key infrastructure projects
- 5  Design project monitoring and control mechanisms
- 6  Facilitate organizational change management to adapt to new financial strategies



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Define financial and funding plan for BBMP for next 5 years

- a Understand BBMP's current financial situation including revenue sources and budgetary deficits
- b Conduct a comparative analysis of other Urban Local Bodies or similar organizations with successful financial sustainability models
- c Identify key learnings and best practices for BBMP that can be successfully replicated
- d Understand upcoming project plan for next 5 years and identify priority projects
- e Define year-on-year funding requirement for capital expenditure and operating expenditure
- f Define year-on-year inflow of funds from BBMP revenues
- g Prepare detailed pro-forma P&L and cash flow statements for BBMP for next 5 years, also indicating debt/grant requirement
- h Build a financial model to simulate the overall capex, opex, revenues and financing/funding requirements
- i Outline key risks and potential mitigation strategy to ensure limited exposure to internal and external shocks

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Define project structuring and development model for key infrastructure projects

- a Conduct benchmarking of urban infrastructure projects in India and globally thereby assessing different development models, factors attributing to success/failure, funding structures
- b Identify the various existing development model options for the prioritized projects
- c Define novel development models basis project requirement, including applicability of JVs/SPVs, and prepare pros and cons
- d Evaluate the most recent revision of fees and charges and identify opportunities for potential increases in these levies
- e Identify right packages and SPV structure (if applicable) for risk distribution and efficient execution
- f Define contracting model for these packages and integration with overall projects
- g Examine outstanding collections and the underlying reasons for any delays in revenue collection, addressing any inefficiencies in the process
- h Based on the project structure and development model, develop an overall financial model
- i Conduct scenario analysis for cost and revenue economics and key financial metrics basis sensitive variables
- j Ascertain the financial sustainability of key projects under various development model options



Identify levers to augment and increase the revenue for BBMP

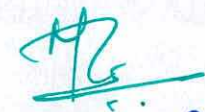
- a Conduct benchmarking of other municipal corporations/Urban Local Bodies with larger revenue streams
- b Understand existing revenue streams for BBMP across tax and non-tax sources and their performance over last 5 years
- c Identify long list of levers to augment existing revenue streams and/or add new sources of revenue
- d Conduct financial analysis to prioritize key levers that add value BBMP as well as improve citizen outcomes
- e Build action roadmap to implement the prioritized levers

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Analyze innovative financing mechanism for the key projects incl. low-cost funding

- a Identify various financing instruments and sources of funding for BBMP
- b Identify optimal sources of financing based on a comparative analysis of different options
- c Conduct comprehensive outreach to Indian and Global funders and organize and facilitate meetings with prioritized funders
- d Assess total cost of funding for each of the source including potential hidden costs
- e Support BBMP to collaborate with financial institutions to structure and negotiate financing terms that align with the priority projects' development model, ensuring both financial viability and stakeholder satisfaction
- f Identify ways to minimize public funding outlay by defining ancillary revenue streams
- g Identify the specific criteria and benchmarks set by credit rating agencies, such as fiscal performance, governance practices, and economic indicators, that BBMP must meet to achieve a favorable credit rating
- h Develop a set of actionable recommendations and best practices for BBMP to enhance its credit rating, including financial management strategies, reporting enhancements, and stakeholder engagement


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Set up framework for project control and monitoring for BBMP

- a Design framework for project monitoring of 10 critical projects;
- b Support with ongoing updation of dashboards and summary of progress
- c Design and track KPIs to monitor progress
- d Overall program governance spanning across tracking of project tasks vs. action plan
- e Regular review mechanism for project update, issue resolution, and follow-ups
- f Establish a governance and review structure to ensure project delivery


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Organizational changes to drive sustainable change

- a Identify and clearly define the priority initiatives of the Finance department, ensuring that they align with the state's financial goals and strategic objectives

Conduct a series of targeted training sessions and workshops aimed at enhancing staff capabilities, focusing on key areas such as:

- a. Project management incl. monitoring & control
- b. Financial literacy
- c. Data analysis using Digital tools
- d. Change management

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5. Workplan & methodology to be followed

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Overall Plan for 21 Weeks

	Week 1-4	Week 5-8	Week 9-12	Week 13-16	Week 17-21
1 Revenue augmentation	Augmentation of existing revenue streams (e.g., Property tax, Trade licensing, etc.) Identify new revenue streams		Execution for aligned revenue streams (new and existing) (e.g., Advertising, Premium FAR, etc.)		
2 Cost reduction		Identify major cost elements	Cost optimization for defined items (e.g., mechanization of sweepers, solarization of street-lights, etc.)		PPP framework design to reduce OpEx
3 Innovative sources/ methods of financing	CSR utilization	Identify new financing tools	Financial and funding plan for next 5 years	Credit rating enhancement: Identify and implement initiatives to improve financial health	
4 Key Project Management	For North-South Twin Tunnel				
	Financier selection	Tender for V-BOT	Pre-bid queries	V-BOT bids evaluation and bid process mgmt.	
	ISWM, C&T	Tender for ISWM, C&T	Pre-bid queries	Bids evaluation and bid process management	
	Support BBMP on key infra projects ^a (VGF application, DPR consultant onboarding, etc.)				
5 Project monitoring framework			Understanding the current process	Design of new framework	Implementation of new framework
6 Org. structure and Workshops ^b			Org. structure for BSWML	Org. structure for Bengaluru SMIL ^c	

- a. Others key projects like East-West Twin tunnel, Elevated corridors, IMRF, Sanchara Yukta
 b. Workshop dates are indicative, actual dates shall vary basis roll out of new initiatives where workshops are required.
 c. Bengaluru SMIL: Bengaluru Smart Mega Infrastructure Ltd. (Special Purpose Vehicle for execution of mega-infra projects)

Workshop #1

Workshop #2

28

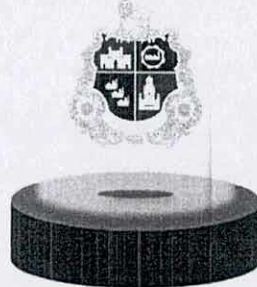
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Our proposed approach to identify levers to augment and increase revenue for BBMP



Ahmedabad



Mumbai



Pune



Hyderabad



Chennai



Indore

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- Tax and Non-tax revenue streams benchmarked across 6 municipal corporations
- Augmentation of existing revenue streams for BBMP
- Shortlisting of quick-win revenue streams for BBMP to augment revenue
- Engage and align recommendations with relevant stakeholders
- Design implementation roadmap of high-priority revenue augmentation strategies

Our proposed approach to identify levers to optimize costs and enhance financial efficiency for BBMP

1



Analyze BBMP's cost and expenditure efficiency

- Conduct a detailed assessment of current cost structures to identify inefficiencies and potential savings opportunities.
- Evaluate cost optimization initiatives already planned or implemented by BBMP to enhance financial efficiency.

2



Conduct benchmarking with other ULBs

- Evaluate cost management practices of comparable ULBs (including policies) to identify efficiency benchmarks.
- Identify best practices in cost optimization and major expenditure control measures.
- Develop potential strategies for enhancing BBMP's cost efficiency and financial sustainability

3



Identify potential levers

- Identify quick-win cost-saving opportunities to optimize BBMP's expenditures.
- Engage and align cost-efficiency recommendations with relevant stakeholders.
- Develop an implementation roadmap for high-priority cost reduction strategies.

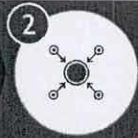

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Our proposed approach to define innovative financing mechanisms for key projects



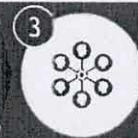
1 Gather external best-practice and evaluate alternate options

- Review existing value capture and creation frameworks at State level
- Review other external literature on best-practice
- Collect existing work from global financing experience
- Gather input from internal experts
- Collect lessons from international examples



2 Develop draft framework for priority projects

- Develop high level framework and approach
- Draft details for each step of process
- Create “catalogues” of potential mechanisms and examples
- Test emerging framework against relevant examples



3 Feedback with stakeholders

- Road-test draft framework with stakeholders
- Workshop with the key government stakeholders
- Iterate and finalise framework
- Begin process of applying the framework

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Our proposed approach to define financial and funding plan for BBMP for next 5 years

1



Assess current financial situation

- Map BBMP's funding and revenue landscape, charting current and possible streams:
(i) State funded, (ii) BBMP recovered from citizens
- Identify revenue and cost drivers for BBMP
- Define user segments, their needs and challenges
- Review BBMP's planned projects for the next 5 years, prioritize basis scale of impact, funding requirement, and status quo

2



Conduct comparative analysis

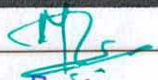
- Benchmark comparable Urban Local Bodies and evaluate
 - Annual budget of past 5 years including income and expenditure
 - Project pipeline including big ticket projects, their status, financial implications
 - Project funding landscape including source of funds, terms of debt
- Analyze financial models implemented successfully by other ULBs with focus on sustainability
- Identify key learnings and best practices for BBMP to adopt

3



Define priorities and future requirements

- Understand BBMP's planned projects for upcoming 5 years, prioritize projects basis impact
- Define annual funding requirements including capex, opex, projected inflow from current revenue streams and completed projects
- Develop YoY financial projections including funding inflow, planned expenditure, P&L and cashflows alongside debt/ grant requirement
- Build financial model to simulate external financing requirements
- Outline key risks and potential mitigation strategy to limit exposure to market shocks


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Our proposed approach to set up framework for project control and monitoring for BBMP



1 Identify and implement project monitoring framework

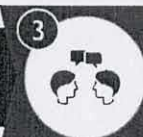
- Design and deploy a monitoring framework for critical projects, incorporating
 - Updated dashboards
 - Detailed reports to reflect ongoing progress
- Define KPIs basis global benchmarks
- Develop and track KPIs to assess project progress and outcomes



2 Establish governance and oversight

- Establish overall program governance to manage and compare project tasks against action plans
- Strategize implementation program for regular review to facilitate updates and timely follow ups
- Set up a governance and review structure dedicated to ensuring effective project delivery

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3 Manage issue resolution

- Develop approach for issue escalation and resolution
- Set standards and processes for material changes to project plans
- Identify common challenges and issues and develop mitigating actions

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Our proposed approach to define project structuring and development model for key infrastructure projects

1



Benchmark development models for urban infrastructure projects

- Assess urban infrastructure parameters and benchmark development models based on factors such as
 - Success/failure rates
 - Funding structures
 - Development models
 - Concessional conditions
- Define strategies to prioritize projects, considering their scope, budget, and strategic importance
- Evaluate the benefits and risks of each development model to recommend the optimal model

2



Evaluate the right model and define scope of prospective partner

- Define criteria to review and select the most appropriate development models for prioritized projects
- Define the roles and scope of public-private partnerships, detailing
 - Risk distribution
 - Efficient execution
 - Contracting model
 - Packages for efficient project execution
- Structure SPVs as needed to optimize management and financial control

3



Conduct project structuring and financial viability analysis

- Develop & refine financial models to estimate
 - Capital expenditure
 - Revenue
 - Financing requirement
- Evaluate current and potential funding sources for feasibility and alignment with project requirement
- Perform scenario & sensitivity analysis to evaluate project cost and revenue impact

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Our proposed approach to defining organizational structure for BSWML and BSMIL



1 Baselineing & Benchmarking

- Assess current organizational setup against other leading government SPVs and municipal models
- Identify gaps (if any) in governance, decision-making, and resource allocation compared to best practices
- Develop tailored specific best practices to address organizational issues.



2 Optimal Structure & Implementation

- Design an optimized org structure with clear roles, reporting lines, and functional accountability
- Facilitate stakeholder coordination to align priorities and ensure smooth rollout
- Offer advisory support for monitoring, evaluation, and course correction as needed

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3 Defined Performance Metrics & Incentive Framework

- Benchmark KPI frameworks and incentive models of major ULBs in India and global municipalities
- Evaluate Best Practices and Standardize KPIs across levels to drive accountability and efficiency
- Assess performance improvement plans for underperforming employees, training and re-skilling initiatives.

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6. Deliverables & schedule for submission of sub-activities

36

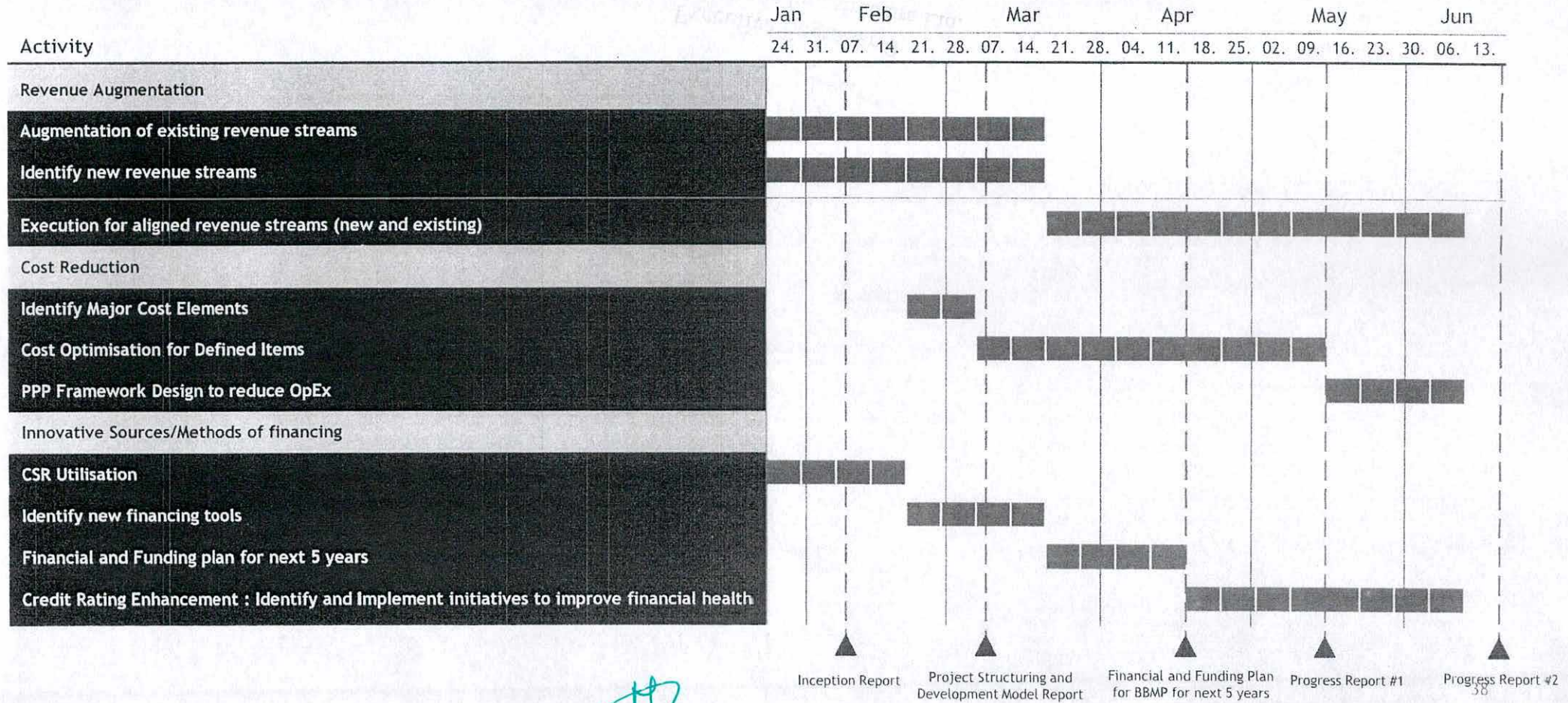
Details of sub-activities planned along with deliverables during the course of the project

S. No.	Deliverables	Due date for submission	Topics covered
1	Report #1 - Inception Report	7 th Feb 2025	- Methodology to be followed & workplan - Deliverables & schedule for submission of sub-activities
2	Report #2 - Project structuring & development model report	7 th Mar 2025	Suitable model(s) for implementation for priority projects
3	Report #3 - Financial and funding plan for BBMP for next 5 years	18 th Apr 2025	Models on capex, opex, revenue, and hence the financing requirements
4	Report #4 - Progress Report 1	16 th May 2025	Update across all key priority topics taken up in the project
5	Report #5 - Progress Report 2	20 th June 2025	- Update across all key priority topics taken up in the project - Implementation roadmap for identified strategic initiatives


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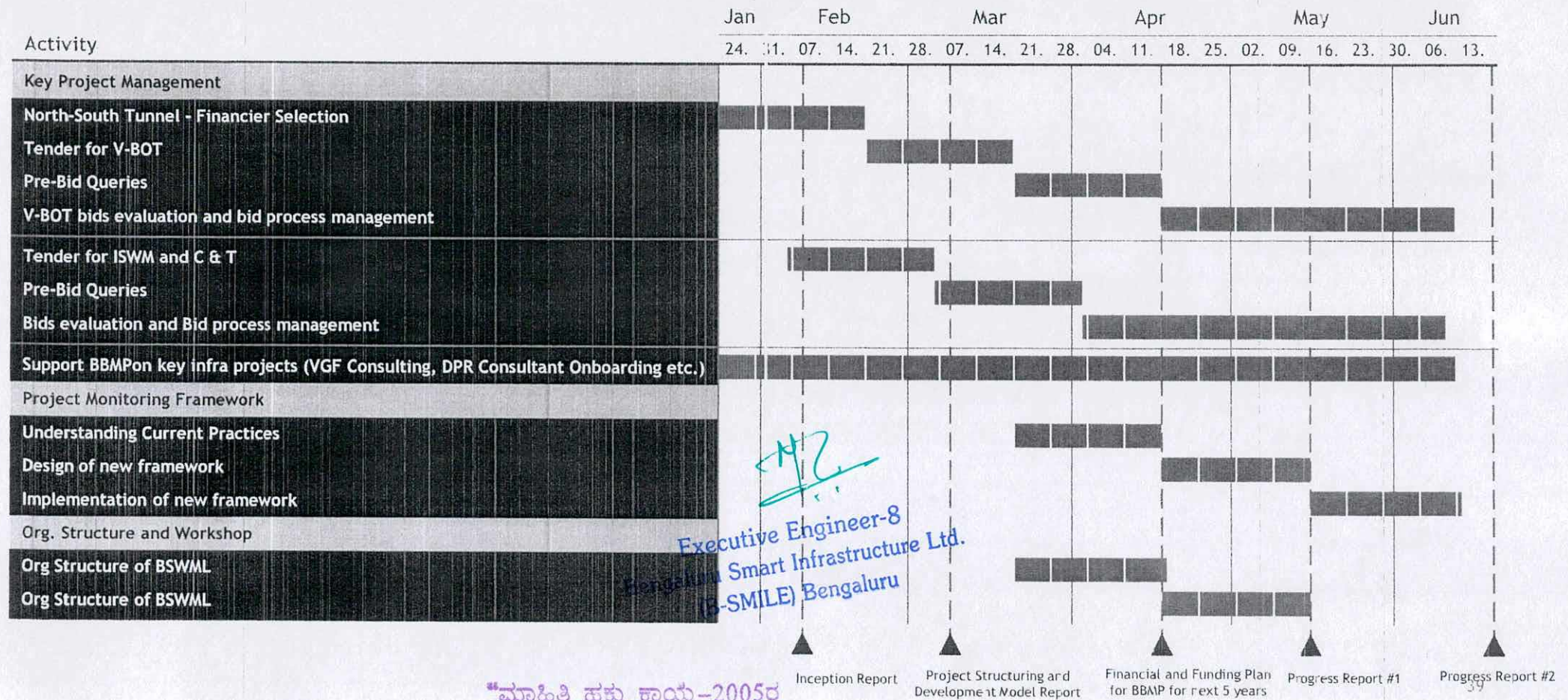
Schedule for submission of sub-activities (1/2)




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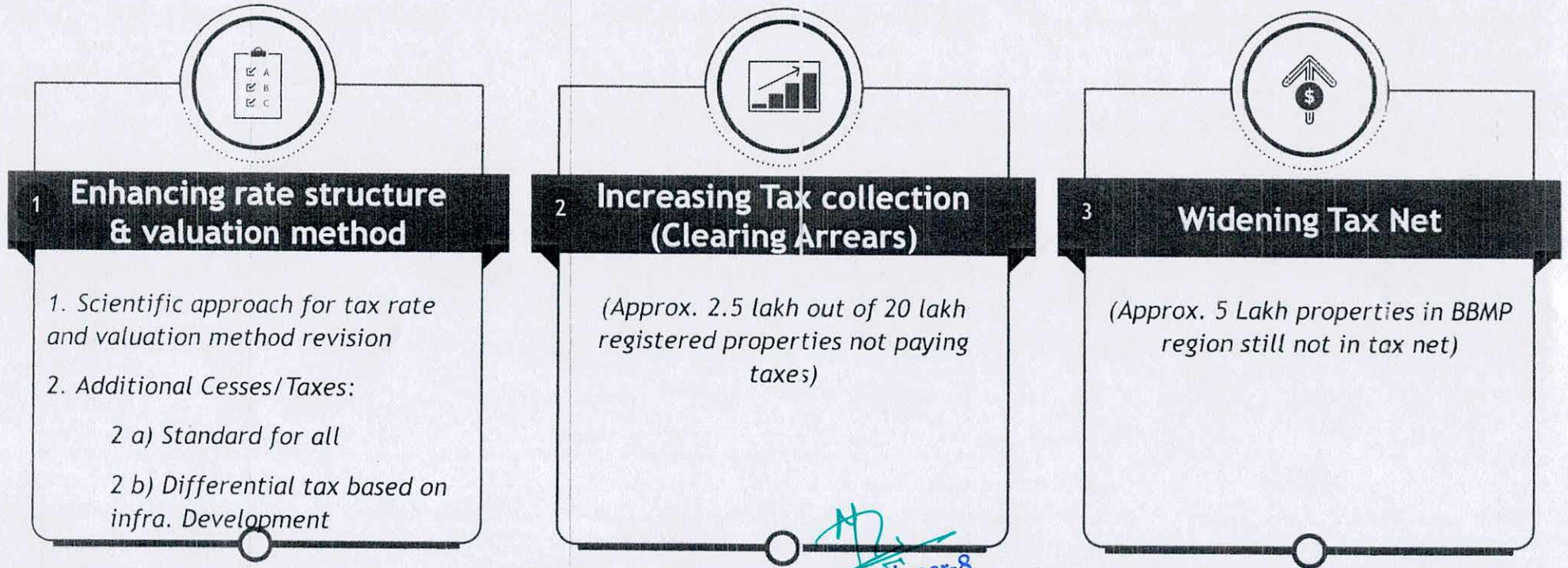
Schedule for submission of sub-activities (2/2)



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7. Preliminary perspectives on Property tax and CSR

Property Tax| 3 levers to be prioritized to enhance revenue augmentation



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Mum, Pune, Hyd. and Ahmd. generating 40%+ of property tax revenues via additional cess/taxes; Also charging 2x-3x higher rates for commercial

Like-to-like Property Details assumed for comparative analysis: Area = 1,200 sqft, RCC¹ structure, in Zone B (2nd most premium), FSI = 2, tenanted, 10 years old, monthly rental value is INR 4/sqft/month, and Guidance value INR 7,000/sqft

Residential					
INR	Blr.	Mumbai	Pune	Hyd.	Ahmd.
Core Property Tax	16,896	8,778	40,176	16,416	3,924
Other taxes/cess	4,393	53,067	43,546	19,043	2,747
Total Tax liability ²	21,289	61,845	83,722	35,459	6,671
Total (Excl. water, sewerage)	21,289	19,711	72,058	32,175	5,494
Tax / square feet	8.9	8.2	30.0	13.4	2.3

% of other taxes

21%

55%

44%

49%

29%

Commercial					
INR	Blr.	Mumbai	Pune	Hyd.	Ahmd.
Core Property Tax	21,120	34,474	40,176	16,416	82,406
Other taxes/cess	5,491	2,08,118	43,546	19,043	74,165
Total Tax liability ²	26,611	2,42,592	83,722	35,459	1,56,571
Total (Excl. water, sewerage)	26,611	77,246	72,058	32,175	1,23,609
Tax / square feet	11.1	32.2	30.0	13.4	52.5

% of other taxes

21%

55%

44%

49%

33%



- Bangalore generates only 20% of its revenue from additional cesses/taxes, vs 40%+ for other Municipal Corp.²
- Bangalore charging only 25% more for commercial properties vs 2x-3x (Mumbai) and 6x-7x (Ahmedabad)
- Pune imposes a higher General Tax of up to 39% vs BBMP's rate is capped at 25%, both following a similar methodology

1. Reinforced Cement Concrete

Residential Property Tax | Mum, Pune & Hyd. outperform Blr. in property tax collection from similar properties owing to additional taxes & higher rates

Valuation (INR) ²		84,480 (ARV)		79,80,000 (CVS)		1,03,680 (ARV)		1,09,440 (ARV)		-	
		%	INR	%	INR	%	INR	%	INR	%	INR
		Bangalore		Mumbai		Pune		Hyderabad		Ahmedabad	
1	General Tax %	20%	16,896	0.11%	8,778	38.75%	40,176	15%	16,416		3,924
2	Water Tax %	-	-	0.253%	20,189	7.5%	7,776	-	-	30%	1,177 ³
3	Water Benefit Tax %	-	-	0.069%	5,506	3.75%	3,888	-	-	-	-
4	Sewerage Tax %	-	-	0.163%	13,007	-	-	-	-	-	-
5	Sewerage Benefit Tax %	-	-	0.043%	3,431	-	-	-	-	-	-
6	Drainage Tax %	-	-	-	-	-	-	3%	3,283	-	-
7	Conservancy Tax %	-	-	-	-	-	-	9%	9,850	30%	1,177 ³
8	Municipal Education Cess %	-	-	0.04%	3,192	1.75%	1,814	-	-	10%	392 ³
9	State Education Cess %	-	-	0.035%	2,793	-	-	-	-	-	-
10	Employment Guarantee Cess %	-	-	0.01%	798	-	-	-	-	-	-
11	Tree Cess %	-	-	0.002%	160	1%	1,037	-	-	-	-
12	Street Tax %	-	-	0.05%	3,990	-	-	-	-	-	-
13	Fire Cess %	-	-	-	-	1.5%	1,555	-	-	-	-
14	Lighting Tax %	-	-	-	-	-	-	3%	3,283	-	-
15	Cleaning Tax %	-	-	-	-	17.5%	18,144	-	-	-	-
16	Path Tax %	-	-	-	-	9%	9,331	-	-	-	-
17	Health Cess (% of General Tax)	15%	2,534	-	-	-	-	-	-	-	-
18	Beggary Cess (% of General Tax)	3%	507	-	-	-	-	-	-	-	-
19	Urban Infra. Cess (% General Tax)	2%	338	-	-	-	-	-	-	-	-
20	Library Cess (% of General Tax)	6%	1,014	-	-	-	-	8%	2,627	-	-
Total Tax Liability (INR)			21,289		61,845		83,722		35,459		6,671
General Tax : Other taxes			79:21		14:86		48:52		46:54		59:41
General Tax : Other tax (excl. 2-6)			79:21		45:55		56:44		51:49		71:29

- Other municipal corporations levy 20 additional kind of cesses and taxes, including Education Cess, Tree Cess, Lighting & Conservancy Tax
- Bangalore generates only 20% of its revenue from additional cesses/taxes, whereas other municipal corporations earn 40%+ (excluding sewerage, water, and drainage taxes)
- Pune utilizes a General Tax upto 39% and 12 months (vs upto 25% and 10 months in BBMP), following a similar method to Bangalore

1. Property Details: RCC structure (1,200 sqft) in Zone B (2nd most premium), 1312, tenanted, 10 years old, monthly rental value INR 4/sqft, and guidance value INR 7,000/sqft
 2. Annual Rental Value, Capital Value System 3. As %age of general tax

Commercial Property Tax | Mum, Pune, Hyd. & Ahmed. utilize 2x-3x higher rates for comm. Properties; Ahmed. cross - subsidizing residential property tax

Valuation (INR) ²		84,480 (ARV)		1,27,68,000 (CVS)		1,03,680 (ARV)		1,09,440 (ARV)		-	
		%	INR	%	INR	%	INR	%	INR	%	INR
		Bangalore		Mumbai		Pune		Hyderabad		Ahmedabad	
1	General Tax %	25%	21120	0.27%	34,474	38.75%	40,176	15%	16,416		82,406
2	Water Tax %	-	-	0.62%	79,162	7.50%	7,776	-	-	40%	32,962 ³
3	Water Benefit Tax %	-	-	0.17%	21,706	3.75%	3,888	-	-	-	-
4	Sewerage Tax %	-	-	0.40%	51,072	-	-	-	-	-	-
5	Sewerage Benefit Tax %	-	-	0.105%	13,406	-	-	-	-	-	-
6	Drainage Tax %	-	-	-	-	-	-	3%	3,283	-	-
7	Conservancy Tax %	-	-	-	-	-	-	9%	9,850	40%	32,962 ³
8	Municipal Education Cess %	-	-	0.10%	12,768	1.75%	1,814	-	-	10%	8,241 ³
9	State Education Cess %	-	-	0.08%	10,214	-	-	-	-	-	-
10	Employment Guarantee Cess %	-	-	0.02%	2,554	-	-	-	-	-	-
11	Tree Cess %	-	-	0.005%	638	1%	1,037	-	-	-	-
12	Street Tax %	-	-	0.13%	16,598	-	0	-	-	-	-
13	Fire Cess %	-	-	-	-	1.50%	1,555	-	-	-	-
14	Lighting Tax %	-	-	-	-	-	-	3%	3,283	-	-
15	Cleaning Tax %	-	-	-	-	17.50%	18,144	-	-	-	-
16	Path Tax %	-	-	-	-	9%	9,331	-	-	-	-
17	Health Cess (% of General Tax)	15%	3,168	-	-	-	-	-	-	-	-
18	Beggary Cess (% of General Tax)	3%	634	-	-	-	-	-	-	-	-
19	Urban Infra. Cess (% General Tax)	2%	422	-	-	-	-	-	-	-	-
20	Library Cess (% of General Tax)	6%	1,267	-	-	-	-	8%	2,627	-	-
Total Tax Liability			26,611		2,42,592		83,722		35,459		1,56,571
General Tax : Other tax			79:21		14:86		48:52		46:54		53:47
General Tax : Other tax (excl. 2-6)			79:21		45:55		56:44		51:49		67:33

- Bangalore charging only 25% more Property tax for commercial as compared to almost 2x-3x in Mumbai and 6x-7x in Ahmedabad
- Ahmedabad cross subsidizing property tax by charging very less in residential property tax but increased commercial property tax multipliers
- Pune charging differential tax like Special Cleaning Tax for commercial establishments like hotels, restaurants, wedding halls, hospitals

1. Property Details: RCC structure (1,200 sqft) in Zone B (2nd most premium), FSI 2, tenanted, 10 years old, monthly rental value INR 4/sqft, and guidance value INR 7,000/sqft
 2. Annual Rental Value, Capital Value System 3. As %age of general tax

Valuation Methodology| Scientific multi-factor guidance value & slab-based taxation can be explored to enhance property tax revenue

Mumbai

Mumbai adopts a scientific approach to property valuation by incorporating multiple factors, considering:

- User category (F1), building type and nature (F2), age factor (F3), and floor level factors (F4) on the guidance value of each individual property

Pune

Pune implements a slab-based general property tax system, where the tax amount is directly proportional to the estimated income generated from the property

Annual taxable amount of INR	Urban / Rural Department Proposed Rate
1-2,000	14.75%
2001-5,000	21.75%
5,001 - 20,000	30.75%
20,000 & above	38.75%

Hyderabad

Hyderabad also implements a slab-based general property tax system, similar to Pune

Monthly rental	0 - 50/-	51-100/-	101-200/-	201-300/-	Above 300/-
General Tax	Exempt	2%	4%	7%	15%
Conservancy Tax	Exempt	9%	9%	9%	9%
Lighting Tax	Exempt	3%	3%	3%	3%
Drainage Tax	Exempt	3%	3%	3%	3%
TOTAL	0%	17%	19%	22%	30%

Ahmedabad

Ahmedabad adopts an approach to property valuation by incorporating 4 factors:

- F1 - Location Factor, F2 - age factor; F3 - Usage factor, F4 - Occupancy factor on a fixed determined rate (INR 16/Sqm for residential and INR 28/Sqm for non-residential)

1. User category: Open land, residential, commercial, industrial (wisubcategoriesegor)

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3 Potential ideas can be explored to enhance property tax



Valuation Method and Rates

1

Adopting a more scientific approach for calculation of property tax:

- ☐ Update base property tax rate in line with market rates
- ☐ Move from a zone-based guidance value determination to a property level guidance value determination



Adding more tax/cess categories charged with property tax

2

Levying additional tax/cess along with the property tax:

- ☐ Street Tax
- ☐ Conservancy Tax
- ☐ Lighting Tax



Differential Taxes in growth corridors

3

Levying higher property taxes for better infrastructure provided by the Govt.:

- ☐ Width of road: E.g. more than 100 feet wide road
- ☐ Proximity to Metro station: E.g. Within 500 meters from Metro station


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Differential Taxes | Impact fee and Value capture finance instruments being leveraged by Hyderabad and Haryana for transit-oriented development



Hyd. Charging impact fee along -160 km Outer ring road



Impact fee (one time fee on building plan approval) on buildings within 500-1000 m width on either sides (Growth Corridor). Fees can vary by usage type, building height and zone

Illustration - Hyderabad Outer Ring Road
(INR per sq m)

Use	Height (m)	Zone A		Zone B		Zone C	
		Inner	Outer	Inner	Outer	Inner	Outer
Residential	<=10	150	100	100	80	80	60
	>10	200	150	150	100	100	80
Commercial	<10	300	200	200	150	150	100



Haryana - Existing Value Capture finance (VCF) instruments

For growth corridors identified under Transit oriented Development (TOD) - 500 to 800 meters from metro

Value Capture Instruments	Institution collecting the revenue ¹
Premium on relaxation of rules or additional FSI/FAR	HSVP
Betterment Levy	HSVP/GMDA/HSIIDC
Infrastructure Development Charge (IDC)	HSVP/GMDA/HSIIDC
Infrastructure Augmentation Charges (IAC)	GMDA

'Infrastructure Augmentation Charges' payable under Section-3A of the Act, 1975, which are as under:

Land use	INR/Scm
Residential	2,000
Commercial	3,000
Institutional/Industrial	500

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1. HSVP - Haryana Shahari Vikas Pradhikaran (formerly HUDA), GMDA - Gurugram Metropolitan Development Authority, HSIIDC - Haryana State Industrial & Infrastructure Development Corporation, TCPO - Town and Country Planning Organization

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ಅಡಿಯಲ್ಲಿ ನೀಡಲಾದ ಪ್ರತಿ”

Collection Efficiency | Preliminary list of ideas to be explored to enhance collection from 2.5 lakh registered properties that are not paying taxes

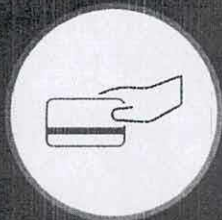
1 Ease of Payment online with lesser number of clicks	Major municipal corporations in India like Pune MC, Brihan Mumbai MC, Ahmedabad MC have integrated property tax bills with wallets/platforms like Cred, Google Pay and Paytm	  
2 Monthly EMI installment option	Singapore's myTax Portal for online filings/payments and GIRO (General Interbank Recurring Order), which allows taxpayers to spread property tax payments across monthly installments	 INLAND REVENUE AUTHORITY OF SINGAPORE
3 Public Awareness & Transparency Campaigns	Beijing Municipal Tax Bureau ran citywide publicity programs—TV ads, social media outreach, neighborhood-level workshops; 10% rise in timely property tax payments¹	 Information Office of Beijing Municipal Government
4 Amnesty & Incentive Schemes	Indonesia's FY17, Delhi (FY23) & Pune (FY21) utilized tax amnesty allowed voluntary disclosure of undeclared assets, Quezon city gives rebate of 10% for payments made in time	 

1. Beijing finance bureau survey 2018


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Municipal corporations of Pune, Mumbai & Ahmedabad have enabled property tax payments through digital wallets & platforms like Cred, Google Pay, Paytm



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Increasing property tax net | Leveraging data and technology to bring 5 lakh unassessed properties in tax net

1 Cross-Referencing Utility Consumption (e.g. BESCOM)

Shanghai Municipal Tax service with State Grid Power Company linked electricity data with tax records to detect unregistered properties; increased tax coverage by 12%



2 GIS-Based Property Mapping & Detection

Yogyakarta, Indonesia - Directorate General of Taxes - used satellite imagery and GIS to detect unregistered properties; increased tax revenue by 8%.



3 Integrated Data-Sharing from Land Department

Real-time data exchange system among Dubai Land Department (DLD): all tenant-landlord agreements registered online, with mismatch triggers to identify unregistered properties



4 Reclassification of Properties based on actual usage

Selangor, Malaysia - reclassified properties based on actual usage; BMC and Chennai Trade license issuance requires Property tax ID, forming a basis to check property classification



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CSR | Civic bodies in India utilizing CSR across various themes (1/2)

Areas of work	City	Example	
 Solid waste	Pune	Adar Poonawala Foundation donated litter bins, collection vehicles, did IECs	✓
	Pune	Cummins installed a 5T biogas plant for wet waste processing	
	Mumbai	Adar Poonawala Foundation did mechanical sweeping of 12.7km arterial roads	✓
	Hyderabad	Google and Ramky partnership for decentralized organic composting	✓
	Surat	Setup of organic waste treatment facility using CSR funds	✓
	Pune	Partners to support set up of wet waste processing by residential bulk generators	✓
	Mumbai	Bisleri conducted Plastic for Change drive	
 Sanitation	Mumbai	HUL, JSW Foundation established Suvidha Centers (showers, toilet, laundry, etc.)	✓
	Delhi	PVR's CSR arm installed multi-utility areas and Pink toilets	✓
	Hyderabad	Bharat Dynamics contributed INR 2 Cr for setup of She-toilets across the city	
	Delhi	Reckitt conducted awareness campaigns for hygiene in schools	

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✓ Relevant for BBMP

CSR | Civic bodies in India utilizing CSR across various themes (2/2)

Areas of work	City	Example	
 Maintenance of lakes, parks, trees, etc.,	Kolkata	CESC utilized CSR funds for maintenance of children's parks and green medians	✓
	Mumbai	CSR for developing open public spaces near Coastal Road	
	Vadodara	Funds for maintenance of lakes, parks, crematoriums, etc.	✓
	Hyderabad	Campbell's adopted green islands/medians for maintenance	
 Welfare	Hyderabad	Funds to contribute to the Annapurna scheme (fund the subsidy paid by GHMC)	✓
	Chennai	Utilize CSR to fund Opex costs of the Amma Canteens	✓
 Health	Hyderabad	Yashoda Hospitals partnered with GHMC for free health camps	
 Education	Delhi	Accepting CSR funds for upgradation of school infrastructure	✓

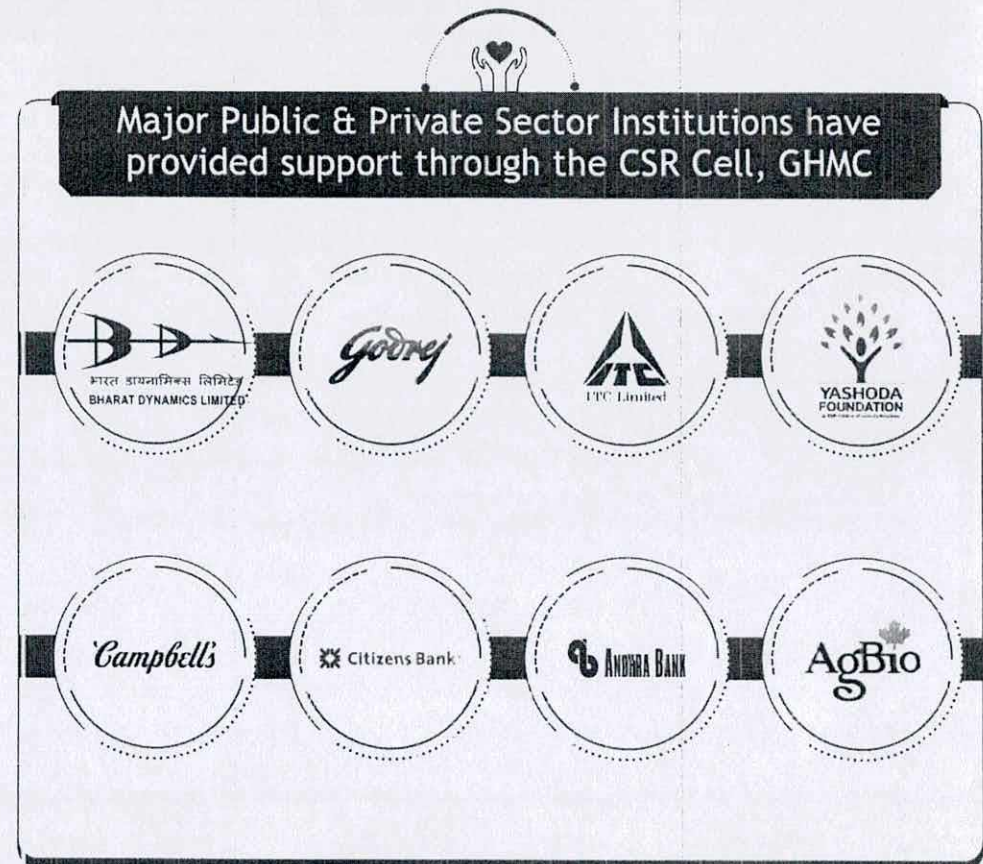

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✓ Relevant for BBMP

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Case Study | Greater Hyderabad Municipal Corporation (GHMC) following "CSR Cell" approach for driving alignment with civic body's needs



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“ಪ್ರಗತಿಶೀಲವಾದ ಭವಿಷ್ಯ-2009”
ಅಡಿಯಲ್ಲಿ ನೀಡಲಾದ ಪ್ರತಿ

Case Study | GHMC's invites Corporate Partners to support in key areas for Solid Waste Management



Swachh Auto Tipper



- Status: 2000 Autos Deployed to replace manual rickshaws, enabling seamless house-to-house waste collection
- Importance of initiative: 1,200 MTPD extra waste collected, eliminated 1,116 open garbage points, transforming city sanitation
- Requirement published: 500 More Autos Needed

NTPC supporting to expand the Auto-tipper fleet across the city



Dry Resource Centers



- Requirement published: 24 Transfer Stations to Host Dry Resource Centres (DRCs) to enhance waste segregation and recycling efficiency
- Importance of initiative: Dual impact on environmental & economic front- recyclable waste boosts sustainability while creating additional income for waste collectors

ITC-Godrej partnership funding 24 DRCs and leading intensive dry waste segregation and sanitation initiatives



Organic composters



- Requirement published: Scaling Organic Waste Recycling
- Importance of initiative: Converting wet waste into manure for parks and roadside greenery
- Requirement published: 10 Composting Units Installed - 3 in parks, 7 in hotels/companies, enabling organic waste reuse

Google-Ramky partnership supporting decentralized composting, with machines starting at ₹2.5 lakh

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CSR | Scope to streamline processes to ensure ease of participation, alignment of objectives & efficient utilization

1	Key areas identified for CSR support and published	Potential Key Areas for CSR support
2	Corporate Partner may choose the initiative as per their preference, e.g., Composting plants @ market	Solid Waste Mgmt.
3	MOU signed between BBMP and Corporate Partner (and executing entity, if any) Mutual agreement of vendor/service provider and/or specifications & criteria for Utilization Certificate	Machines for DWCC Composting plants @ market Mechanical sweepers
4	Nodal Officer appointed by BBMP to adjudge execution of works: Regular reports of execution to be submitted by executing party/contractor	Mtn. of lakes, gardens, etc. Adopt a park/lake for 5y Develop a park and transfer
5	Direct payments from Corporate Partner to executing entity, basis completion of KPIs	Health IEC Campaigns Health camps
6	Utilization Certificate issued by Nodal Officer, after ensuring proper implementation is completed	Education Capex upgrade for schools Books, uniforms, etc. And others...

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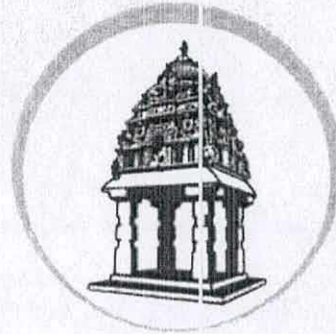
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